1974

Type or print EMPLOYER'S	or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above.				Employer's State identifying number Copy A For Internal Revenue Service Center					
FEDERAL INCOME TAX	INFORMATION	SOCIAL SECURITY	Y INFORMA	TION		STATE OR LO	CAL INCOME	TAX INFO	RMATIO	N
federal Income tax withheld	2 Wages, tips, and other compensation	FICA employee tax withheld	4	Total FICA wages	õ	Tax withheld	7	Wages paid	8	State or locality
EMPLOYEE'S social securi	ty number ►		5 er	Uncollected mployee FICA tax on tips	9	Tax withheld	10	Wages paid	11	State or locality
					отне	R INFORMA	TION			STATUS
			Was employ by a qua- sion plan Yes	ified pen- d	Contributio lividual e etirement	mployee life	of group term insurance in- ed in box 2	Excludable included in		1. Single 2. Married
			lf thi	s is a corrected	form, put a	n ''X'' to the ri	tht of the number	in the upper	left corner	
Type or print EMPLOYEE	S name, address, and						ack of Copy	~	·	.,
Form W-2		☆ GPO: 197	4 537 - 5	43 El - 36-24	41915	D	epartment of the	Treasury	iternai Rev	enue Service
1				W	/age	and T	ax Sta	temen	t 1	974
Type or print EMPLOYER'S	Federal identifying n	umber, name, address,	and ZIP co	ode above.	Emplo	oyer's State ide	ntifying number			or Internal ice Center
FEDERAL INCOME TAX		SOCIAL SECURIT	Y INFORM			STATE OR L	OCAL INCOM	E TAX INFO	RMATIC	N
Federal income tax withheld	2 Wages, tips. and other compensation	FICA employee tax withheld	4	Total FICA wages	6	Tax withheld	7	Wages paid	8	State or locality
EMPLOYEE'S social secur	ity number >		5	Uncollected employee FICA tax on tips	9	Tax withheld	10	Wages paid	11	State or locality
					отн	ER INFORMA	TION			STATUS
			by a qua sion plan Yes	No .	Contribution dividual in a ceti rement	employee life account clud	t of group term insurance in- led in box 2	Excludable included	n box 2	1. Single 2. Married
				If this is a corrected form, put an "X" to the right of the number in the upper left corner.						
Type or print EMPLOYEE	'S name, address, and		<u> </u>	tructions se			oack of Cop		···	
Form W-2		2 37 3. 137	,,,				ax Sta	·	л	\$74
Type or print EMPLOYER'S	: Federal identifying o	umber name address	and ZIP co	ode above.	Emplo	oyer's State ide	ntifying number			or Internal ice Center
FEDERAL INCOME TAX		SOCIAL SECURIT			ı '	STATE OR L	OCAL INCOM			
1 Federal income tax withheld	Wages, tips, and other compensation	FICA employee tax withheld	4	Tota! FICA wages	6	Tax withheld	7	Wages paid	8	State or locality
EMPLOYEE'S social secur	ity number ► 🖠		5 4	Uncallected employee FICA tax on tips	9	Tax withheld	10	Wages paid	11	State or locality
			by a qua sion plan Yes	nlified pen- etc.?	Contributio dividual r retirement	employee life account clud	of group term insurance in- led in box 2	Excludable included in	n box Ź	STATUS 1. Single 2. Married
			if th	is is a corrected	term, put	an "X" to the ri	ght of the numbe	r in the upper	left corner	·

For instructions see Form W-3 and back of Copy D.

Type or print EMPLOYEE'S name, address, and ZIP code above.

				٧	Vage	and Ta	ax S	tatemen	t [974				
Type or print EMPLOYE	R'S Federal identifying	number, name, address,	and ZIP	code above.	Emplo	oyer's State ident	tifying nu			For State, Tax Dept.				
FEDERAL INCOME T	AX INFORMATION	SOCIAL SECURIT	YINFOR	RMATION	STATE OR LOCAL INCOME TAX INFORMATION									
Federal income tax withheld	2 Wages, tips, and other compensation	FICA employee tax withheld	4	Total FICA wages	6	Tax withheld	7	Wages paid	8	State or locality				
EMPLOYEE'S social sec	curity number >		5	Uncollected employee FICA tax on tips	9	Tax withheld	10	Wages paid	11	State or locality				
				отн	ER INFORMAT	TION	'		STATUS					
					Contribution dividual eretirement	on to in- Cost	of group t insurance ed in box	in- included i		k pay 1. Single				
			A	n "X" in the	upper le	eft corner in	dicates	this is a corre	ected f	orm.				
					FOR STATE OR LOCAL USE ONLY									
Type or print EMPLOY	'EE'S name, address, ar	nd ZIP code above.	Empl	Employee's copy and employer's copy compared										
		☆ GPO: 197	'4 — 537	' - 543 Eı - 36-2	441915									
				٧	Vage	and T	ax S	Statemen	t	974				
Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code abov					Empl	oyer's State iden	tifying nu			For State, Tax Dept.				
FEDERAL INCOME	TAX INFORMATION	SOCIAL SECURIT	Y INFO	RMATION		STATE OR LO	OCAL IN	COME TAX INFO	RMATI	N				
Federal I income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4	Total FICA wages	6	Tax withheld	7	Wages paid	8	State or locality				

Employee's copy and employer's copy compared ☆ GPO: 1974 - 537 - 543 EI - 36-2441915

Was employee covered by a qualified pen-sion plan etc.?

Uncollected employee FICA tax on tips

No \square

5

Yes 🗌

EMPLOYEE'S social security number ►

Type or print EMPLOYEE'S name, address, and ZIP code above.

Wage and Tax Statement

Tax withheld

OTHER INFORMATION

Contribution to in-dividual employee retirement account

10

Cost of group term life insurance in-cluded in box 2

An "X" in the upper left corner indicates this is a corrected form. FOR STATE OR LOCAL USE ONLY

State or locality

STATUS

1. Single 2. Married

11

Excludable sick pay included in box 2

Type or p	orint EMPLOYE	R'S Federal i	dentifying n	umber, n	ame, address,	and ZIF	o code above.	Emplo	oyer's Stat	e ident	ifying numbe			For State, Tax Dept.
FEDER	RAL INCOME T	TAX INFORM	ATION	500	IAL SECURIT	YINFO	RMATION	1	STATE (OR LC	CAL INCO	ME TAX INF	ORMATI	ON
1	Federal income tax withheld	2 a	ges, tips, nd other npensation	3	FICA employee tax withheld	4	Total FICA wages	6	Tax withhe	id	7	Wages paid	8	State or locality
EMPLOY	/EE'S social se	curity numbe	>			5	Uncollected employee FICA tax on tips	9	Tax withhe		10	Wages paid	11	State or locality
								ОТН	ER INFO	RMAT	ION		1	STATUS
						Was employee covered by a qualified pension plan etc.? Yes No						1. Singre 2. Married		
						/	An "X" in the	upper !	eft corn	er in	dicates th	is is a cor	rected	form.
						FOR STATE OR LOCAL USE ONLY								
Type or	Type or print EMPLOYEE'S name, address, and ZIP code above.				Employee's copy and employer's copy compared									

1974

Copy B filed with employee's Employer's State identifying number Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. FEDERAL tax return FEDERAL INCOME TAX INFORMATION SOCIAL SECURITY INFORMATION STATE OR LOCAL INCOME TAX INFORMATION Federal income tax withheld Total FICA wages FICA 1 employee tax 6 withheld 7 3 8 compensation Uncollected employee FICA EMPLOYEE'S social security number > Tax withheld State or 9 10 11 locality tax on tips OTHER INFORMATION STATUS Excludable sick pay included in box 2 1. Single 2. Married Was employee covered Contribution to in-Cost of group term by a qualified pen-sion plan etc.? dividual employee retirement account life insurance in-cluded in box 2 No 🗆 An "X" in the upper left corner indicates this is a corrected form. This information is being furnished to the Internal Revenue Service and Type or print EMPLOYEE'S name, address, and ZIP code above. appropriate State officials.

Form W-2

☆ GPO: 1974 -- 537 - 543 EI - 36-2441915

Department of the Treasury-Internal Revenue Service

Wage and Tax Statement Copy B filed with employee's Employer's State identifying number FEDERAL tax return Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above SOCIAL SECURITY INFORMATION STATE OR LOCAL INCOME TAX INFORMATION FEDERAL INCOME TAX INFORMATION Wages, tips, and other compensation Total FICA wages Federal FICA Wages State or locality income tax withheld 6 Tax withheld 7 1 8 Uncollected mployee FICA Tax withheld EMPLOYEE'S social security number ► Wages State or 10 9 5 11 tax on tips OTHER INFORMATION STATUS Was employee covered Contribution to in-Cost of group term Excludable sick pay 1. Single 2. Married by a qualified pen-sion plan etc.? dividual employee retirement account life insurance in-cluded in box 2 included in hox Yes 🗆 An "X" in the upper left corner indicates this is a corrected form. This information is being furnished to the Internal Revenue Service and Type or print EMPLOYEE'S name, address, and ZIP code above. appropriate State officials.

Form W-2

☆ GPO: 1974 - 537 - 543 El - 36-2441915

Department of the Treasury—Internal Revenue Service

Wage and Tax Statement Copy B To be filed with employee's Employer's State identifying number FEDERAL tax return Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. SOCIAL SECURITY INFORMATION FEDERAL INCOME TAX INFORMATION STATE OR LOCAL INCOME TAX INFORMATION FICA employee tax withheld Federal income tax Total FICA Wages, tips, and other Tax withheld 6 7 1 2 3 8 withheld compensation wages Uncollected employee FICA tax on tips EMPLOYEE'S social security number ► Tax withheld 9 10 5 11 locality OTHER INFORMATION STATUS Excludable sick pay Was employee covered by a qualified pension plan etc.? Cost of group term life insurance in-cluded in box 2 Contribution to in-Single Married dividual employee retirement account No 🔲 An "X" in the upper left corner indicates this is a corrected form. This information is being furnished to the Internal Revenue Service and Type or print EMPLOYEE'S name, address, and ZIP code above. appropriate State officials.

Who Must File a U.S. Income Tax Return

These rules are for all U.S. citizens and resident aliens, including those under age 21.

File a Return if you are:	And your gross income is at least:
 Single or a widow or widower, 	
and are under age 65	. \$2,050
 Single or a widow or widower, 	
and are age 65 or older	. 2,800
Single: you could be claimed as a dependent on your parent's re- turn, and you show dividend in- come, interest income, or other kinds of unearned income on your	
own return Married filing jointly, living with spouse at end of 1974 (or at date of spouse's death), and both of you	. 750
are under age 65	. 2,800

File	a	Return	if	you	are:	And gross inc is at le
------	---	--------	----	-----	------	------------------------------

- Married filing jointly, living with spouse at the end of 1974 (or at date of spouse's death), and one of \$3,550 you is age 65 or older .
- Married filing jointly, living with spouse at end of 1974 (or at date of spouse's death), and both of you 4.300 are age 65 or older
- Married filing separate returns, or married but not living with spouse at end of 1974 A person with income from
- sources within U.S. possessions . 750 Self-employed and your net earnings from self-employment were at least \$400.

If income tax was withheld and you are not required to file a return you should file a return to get a refund.

When to file

File as soon as you can after January 1, but not later than April 15, 1975.

Deceased Taxpayer .-- if a person died in 1974, or in 1975 before filing a return for 1974, the surviving spouse, or executor or administrator of the estate, must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. All the income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. (For more information on this, see Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.)

Who Must File a U.S. Income Tax Return

These rules are for all U.S. citizens and resident aliens, including those under age 21.

File a Return if you are:	And your gross income is at least:
 Single or a widow or widower, and are under age 65 Single or a widow or widower, 	. \$2,050
and are age 65 or older	. 2,800
Single: you could be claimed as a dependent on your parent's re- turn, and you show dividend in- come, interest income, or other kinds of unearned income on your	
own return Married filing jointly, living with spouse at end of 1974 (or at date of spouse's death), and both of you	. 750
are under age 65	. 2,800

File a Return if you are:

· Married filing jointly, living with spouse at the end of 1974 (or at date of spouse's death), and one of you is age 65 or older .

 Married filing jointly, living with spouse at end of 1974 (or at date of spouse's death), and both of you are age 65 or older

sources within U.S. possessions .

- Married filing separate returns, or married but not living with spouse at end of 1974 . 750 A person with income from
- Self-employed and your net earnings from self-employment were at least \$400.

If income tax was withheld and you are not required to file a return you should file a return to get a refund.

When to file

And your

\$3,550

4.300

750

And your

750

is at least:

File as soon as you can after January 1, but not later than April 15, 1975.

Deceased Taxpayer .-- if a person died in 1974, or in 1975 before filing a return for 1974, the surviving spouse, or executor or administrator of the estate, must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. All the income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. (For more information on this, see Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.)

Who Must File a U.S. Income Tax Return

These rules are for all U.S. citizens and resident aliens, including those under age 21.

File a Return if you are:	And your gross income is at least:				
 Single or a widow or widower, 					
and are under age 65	. \$2,050				
 Single or a widow or widower, 					
and are age 65 or older	. 2,800				
 Single: you could be claimed as 					
a dependent on your parent's re-					
turn, and you show dividend in-					
come, interest income, or other					
kinds of unearned income on your					
own return	. 750				
 Married filing jointly, living with 					
spouse at end of 1974 (or at date					
of spouse's death), and both of you					
are under age 65	. 2,800				

File a Return if you are:

gross income is at least: Married filing jointly, living with spouse at the end of 1974 (or at date of spouse's death), and one of you is age 65 or older . \$3,550

 Married filing jointly, living with spouse at end of 1974 (or at date of spouse's death), and both of you 4.300 are age 65 or older

 Married filing separate returns, or married but not living with spouse at end of 1974 . 750 A person with income from

sources within U.S. possessions . Self-employed and your net earnings from self-employment were at least \$400.

If income tax was withheld and you are not required to file a return you should file a return to get a refund.

When to file

File as soon as you can after January 1, but not later than April 15, 1975.

Deceased Taxpayer .-- if a person died in 1974, or in 1975 before filing a return for 1974, the surviving spouse, or executor or administrator of the estate, must file a return for the

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. All the income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. (For more information on this, see Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.)

FEDERAL INCOME TAX INFORMATION 1 microre test 2 respective 3 microres test 2 respective 3 microres test 3 microres test 4 fr(A) 6 microres test 6 microres test 7 years 3 microres test 6 microres test 6 microres test 7 years 3 microres test 6 microres test 7 years 3 microres test 7 years 3 microres test 7 years 3 microres test 8 microres test 9 microres test 9 microres test 9 microres test 9 microres test 10 microres test 10 microres test 11 state of test 10 microres test 11 microres test 12 microres test 11 microres test 12 microres test 12 microres test 13 microres test 14 microres test 15 microres test 16 microres test 16 microres test 16 microres test 17 years 17 y	Tone or more SMDLOV	EDIC Fodoral identifying	number name address	and 719	onda ahova	Emp	loyer's State iden	tifying number	Сору	C	For e's records
The reference of the process of the						1	STATE OR LO	OCAL INCOME	1		
### STATE OF LOCAL INCOME TAX INFORMATION Type or print EMPLOYEE's federal identifying number, name, address, and 2IP code above. Type or print EMPLOYEE's local security number.	Federal	Wages, tips.	FICA	1	Total		Tax	1	Wages		State or
Specific	income tax withheld	and other compensation	employee tax withheld	4			withheld	'	paid	0	locality
Was employee covered Contribution to an _ Cont	EMPLOYEE'S social si	ecurity number >		5	employee FICA	9		10		11	
Was employee covered Contribution to an _ Cont					OTUE	B INFO	MATION (See	hack of Copy			STATUS
Sinn pile etc. Treiment account Sinn pile etc. S				Was en	nployee covered	Contribut	ion to in- Cost	of group term	Excludable		1. Single
Type or print EMPLOYEE's name, address, and ZIP code above. This information is being furnished to the Internal Revenue Service an appropriate State officials. Wage and Tax Statement 1974 Type or print EMPLOYEE's Federal identifying number, name, address, and ZIP code above. SOCIAL SECURITY INFORMATION 1 Income tax 2 CaPO: 1974 − 537 - 543 £1 - 36-2441915 Department of the Treasey—Internal Revenue Service an appropriate State officials. EMPLOYEE'S social security number ▶ Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. SOCIAL SECURITY INFORMATION 2 Footnation is being furnished to the Internal Revenue Service an appropriate State officials. Complexes to the internal Revenue Service an appropriate State officials. Department of the Treasary—Internal Revenue Service an appropriate State officials. Complexes to the internal Revenue Service and appropriate State officials. Complexes to the internal Revenue Service and appropriate State officials. Complexes to the internal Revenue Service and appropriate State officials. Complexe				by a sion p	qualified pen- lan etc.?	dividual retiremen			included ii	n box 2	2. Married
## Wage and Tax Statement 1974 ## Wages and Tax Statement 2974 ## Wage and Tax Statement 1974 ## Wage and Tax Statement 2974 ## Wage and Tax Statement 1974 ## Wage and Tax Statement 2974 ## Wage and Tax Statement 1974 ## Wage and Tax Statement 2974 ## Wages 1974 ## Wages 1						upper	left corner in	dicates this	is a corr	ected f	orm.
Wage and Tax Statement Type or print EMPLOYEP'S Federal identifying number, name, address, and ZIP code above. Type or print EMPLOYEP'S Federal identifying number, name, address, and ZIP code above.	Type or print EMPLO	YEE'S name, address, a	nd ZIP code above.					to the inte	rnal Reve	nue Se	ervice and
Wage and Tax Statement 1974 Type or print EMPLOYEE'S Federal identifying number, name, address, and ZIP code above. FEDERAL INCOME TAX INFORMATION 1 income tax 2 wages, tips, 3 employee's and other wages, tips, 11 income tax 2 wages, tips, 3 employee's and other wages, tips, 12 wages, tips, 13 employee's and other wages, tips, 14 Total 1 income tax 2 wages, tips, 15 was employee covered 2 was employee covered 3 employee's state identifying number 3 employee's record 4 Total 2 was employee covered 2 was employee covered 2 was employee covered 3 employee's state identifying number 3 employee's record 4 FIGA 4 FIGA 5 withheld 7 was employee's precord Employer's State identifying number 3 withheld 7 was employee covered 3 withheld 7 was employee covered 4 FIGA 6 withheld 7 was employee's record Employer's State identifying number 2 was employee covered 3 withheld 7 was employee covered 4 FIGA 6 withheld 7 was employee's record EMPLOYEE'S social security number Copy C 2 employee's record EMPLOYEE'S social security number Copy C 3 state of the ressury—internal Reseaue Service an 3 employee covered 4 FIGA 8 withheld 7 was employee covered 5 withheld 7 was employee covered 6 withheld 7 was employee covered 7 was employee covered 8 state of the covered 9 withheld 7 was employee covered 9 withheld 10 was employee covered 10 well and the covered 11	Form W-2		☆ GPO: 19					epertment of the	Treasury—i	nternai Re	venue Servic
Type or print EMPLOYEE'S social security number ▶ Social Security in the upper left corner indicates this is a corrected form. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S social identifying number, name, address, and ZIP code above. Employer's State identifying number or mane, address, and ZIP code above. Employer's State identifying number or mane, address, and ZIP code above. Employer's State identifying number or mane, address, and ZIP code above. Employer's State identifying number or mane, address, and ZIP code above. Employer's State identifying number or mane, address, and ZIP code above. Employer's State identifying number or mane, address, and ZIP code above. Employer's State identifying number or mane, address, and ZIP code above. Employer's State identifying number or mane, address, and ZIP code above. Employer's State identifying number or mane, address, and ZIP code above. Employer's State identifying number or mane, address, an					V	Nage 	and T	ax Stat		L	_
1	Type or print EMPLOY	ER'S Federal (dentifying	number, name, address,	, and ZIF	code above.	Emp	loyer's State iden	itifying number			
1 income tax withheld 2 and other compensation 3 employee tax withheld 4 FICA wages 6 withheld 7 paid 8 icality Manual Compensation State of composition paid employee FICA 9 withheld 7 paid 10 wages 11 State or open tax on tight tax	FEDERAL INCOME	,		Y INFO			STATE OR LO	OCAL INCOME	TAX INFO	RMATIC	N
Type or print EMPLOYEE'S name, address, and ZIP code above. Type or print EMPLOYEE'S name, a	1 income tax	2 and other	3 employee tax	4	FICA	6		7		8	
Was employee covered by a qualified penson plan etc.? Yes	EMPLOYEE'S social s	ecurity number		5	employee FICA	9		10		11	
by a qualified person plane tct.? Yes □ No □ □ An "X" in the upper left corner indicates this is a corrected form. This information is being furnished to the Internal Revenue Service an appropriate State officials. Form ₩-2 OF GPO: 1974 - 537 - 543 EI - 36-2441915 Department of the Treesury—Internal Revenue Service an appropriate State officials. Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. Wage and Tax Statement 1974 Employer's State identifying number Employer's State identifying number Copy C Form the composition of the Treesury—Internal Revenue Service and Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. Employer's State identifying number Copy C Form the composition of the Treesury—Internal Revenue Service and Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. Employer's State identifying number Copy C Form the composition of the Treesury—Internal Revenue Service and Type or print EMPLOYER'S Federal identifying number or print EMPLOYER'S State or print EMPLOYER'S Federal identifying number or print					OTHE	R INFO	MATION (See	back of Copy	C)		STATUS
Type or print EMPLOYEE'S name, address, and ZIP code above. This information is being furnished to the Internal Revenue Service an appropriate State officials. Wage and Tax Statement 1974 Employer's State identifying number Copy C Formation Social Security INFORMATION STATE OR LOCAL INCOME TAX INFORMATION Federal and other compensation 3 amployee tax withheld 10 Wages in conditions withheld 10 Wages State of Copy C Formation Social Security Information Income tax withheld 10 Wages State of Copy C Formation Income tax withheld 10 Wages State of Copy C Formation Income tax withheld 10 Wages State of Copy C Formation Income tax in the Copy C Formation Income tax withheld 10 Wages State of Copy C Formation Income tax withheld 10 Wages State of Copy C Formation Income tax withheld 10 Wages State of Copy C Status Other Information (See back of Copy C) Status Other Information (See back of Copy C) Status (See Copy C) Was employee covered by a qualified pension plan etc.? Yes No Contribution to included in box 2 2 Marrier or terrement account of Copy C Status (See Copy C) S				by a sion p	qualified pen-	di viduai	employee life	insurance in-			1. Single 2. Married
Type or print EMPLOYEE'S name, address, and ZIP code above. Wage and Tax Statement Wage and Tax Statement Employer's State identifying number Copy C Four employee's record: FEDERAL INCOME TAX INFORMATION FEDERAL INCOME TAX INFORMATION SOCIAL SECURITY INFORMATION FICA F					An "X" in the	upper	left corner in	dicates this	is a corr	ected f	orm.
FORM W-2 AGRO: 1974 - 537 - 543 E1 - 36-2441915 Wage and Tax Statement Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. FEDERAL INCOME TAX INFORMATION Federal income tax 2 Wages, tips, and other compensation 3 withheld 3 withheld 3 withheld 5 withheld 5 withheld 7 Wages 5 State or locality EMPLOYEE'S social security number 5 Uncollected employee FICA 9 withheld 7 Wages 11 State or locality OTHER INFORMATION (See back of Copy C) STATUS State or locality 5 Was employee FICA 9 withheld 10 Wages 11 State or locality 10 Wages 10 Wages	Type or print FMPI (NYFF'S name address a	nd 71P code above					I to the Inte	rnal Reve	nue Se	ervice and
Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. Federal Income Tax Information Social Security Information Social Security Information State of Copy C employee's record: Total income tax withheld 2 Wages, tips, and other compensation 3 employee tax withheld 4 Total FICA wages 6 Tax withheld 7 Wages paid 8 State or locality	Form W-2				7 - 543 El - 36-2	2441915	C			,	
Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. Federal INCOME TAX INFORMATION SOCIAL SECURITY INFORMATION STATE OR LOCAL INCOME TAX INFORMATION					1	Nage	and T	ax Stat		_	874
Total income tax withheld 2 Wages, tips, and other compensation 3 State or locality EMPLOYEE'S social security number ► 5 Uncollected employee FICA tax on tips 9 Tax withheld 10 Wages paid 11 State or locality OTHER INFORMATION (See back of Copy C) Was employee covered by a qualified pension plan etc.? Yes No Contribution to included in box 2 FICA withheld 7 Wages paid 8 State or locality OTHER INFORMATION (See back of Copy C) STATUS Contribution to included in box 2 FICA withheld 7 Wages paid 8 State or locality Contribution to included in box 2 Included in box 2 Included in box 2	Type or print EMPLOY	ER'S Federal identifying	number, name, address.	, and ZII	code above.	Emp	loyer's State ider	ntifying number	Copy	C	For e's records
1 income tax withheld 2 and other compensation 3 employee tax withheld 4 FICA wages 6 withheld 7 paid 8 locality EMPLOYEE'S social security number ► 5 Uncollected employee FICA tax on tips 9 Tax withheld 10 Wages paid 11 State or locality OTHER INFORMATION (See back of Copy C) STATUS Was employee covered by a qualified pension plan etc.? Yes No □ Contribution to included in box 2 included in box 2 included in box 2 included in box 2. Marrie	FEDERAL INCOME	TAX INFORMATION		TY INFO			STATE OR L	OCAL INCOME	TAX INFO	RMATIC	МС
The paid of the pa	1 income tax	2 and other	3 employee tax	4	FICA	6		7		8	
Was employee covered by a- qualified pension plan etc.? Yes No C Contribution to individual employee retirement account cluded in box 2 Cost of group term life insurance included in box 2 Excludable sick pay included in box 2 Amarried 1. Single covered by a qualified pension plan etc.?	EMPLOYEE'S social s	ecurity number ►		5	employee FICA	9		10		11	
Was employee covered by a- qualified pension plan etc.? Yes No C Contribution to individual employee retirement account cluded in box 2 Cost of group term life insurance included in box 2 Excludable sick pay included in box 2 Amarried 1. Single covered by a qualified pension plan etc.?					OTHE	RINFO	RMATION (See	back of Conv	<u> </u>		STATUS
				by a-	mployee covered qualified pen-	Contribut dividual	tion to in- Cost employee life	t of group term insurance in-	Excludable		1. Single 2. Married
					<u></u>	IIDDAT	left corner in	dicates this	is a corr	ected f	orm.

Type or print EMPLOYEE'S name, address, and ZIP code above.

NOTICE TO EMPLOYEE:

You must file Copy B of this Form W-2 with your Federal income tax return for 1974, and Copy 2 with your state or local income tax return for 1974. If your social security number, name, or address is incorrectly shown, please correct Copies B, C, and 2, and notify your employer. (See the back of Copy B for filing requirements.)

- 1. Wages Subject to Social Security (FICA) Taxes.—If your wages are subject to FICA taxes and there is no entry in box 4, then box 4 is either (a) the same as the amount shown in box 2, or (b) is the maximum amount subject to FICA taxes.
- 2. Credit for FICA Tax.—If more than the maximum FICA (social security and hospital insurance) employee tax was withheld during

- 1974 because you received wages from more than one employer, claim the excess as a credit against your Federal Income tax. (See your Federal income tax return instructions.) The social security (FICA) rate of 5.85% includes 0.90% for hospital insurance benefits and 4.95% for old-age, survivors', and disability insurance.
- 3. The first two boxes under "Other Information" were added because of pending pension reform legislation.—These boxes would be completed only if a new pension law became effective for 1974. If an entry was made in either box, see instructions for preparing your Federal income tax return for guidance.
- 4. Group-Term Life Insurance.—The cost of up to \$50,000 of group-term life insurance coverage your employer paid for you is not income to you. However, the cost of coverage over \$50,000 is income. If applicable, this has been included in the wages shown in box 2, and the

- specified amount is shown in the box captioned "Cost of group-term life insurance included in box 2"
- 5. Excludable Sick Pay.—Your employer is not required to keep records or issue statements to you concerning the amount of excludable sick pay. However, if he keeps records required to substantiate a sick pay exclusion he may enter a figure for excludable sick pay on your Form W-2 if he assumes responsibility for the accuracy of that figure. If he makes such an entry in the box captioned "Excludable sick pay included in box 2," enter that amount on the appropriate line of your income tax return. You may then use the Form W-2, in place of Form 2440 or other statement, to support the sick pay exclusion claimed on your income tax return.
- If in doubt about the excludable amount shown on this form, consult your employer.

NOTICE TO EMPLOYEE:

You must file Copy B of this Form W-2 with your Federal income tax return for 1974, and Copy 2 with your state or local income tax return for 1974. If your social security number, name, or address is incorrectly shown, please correct Copies B, C, and 2, and notify your employer. (See the back of Copy B for filing requirements.)

- 1. Wages Subject to Social Security (FICA) Taxes.—If your wages are subject to FICA taxes and there is no entry in box 4, then box 4 is either (a) the same as the amount shown in box 2, or (b) is the maximum amount subject to FICA taxes.
- 2. Credit for FICA Tax.—If more than the maximum FICA (social security and hospital insurance) employee tax was withheld during

- 1974 because you received wages from more than one employer, claim the excess as a credit against your Federal income tax. (See your Federal income tax return instructions.) The social security (FiCA) rate of 5.85% includes 0.90% for hospital insurance benefits and 4.95% for old-age, survivors', and disability insurance.
- 3. The first two boxes under "Other Information" were added because of pending pension reform legislation.—These boxes would be completed only if a new pension law became effective for 1974. If an entry was made in either box, see instructions for preparing your Federal income tax return for guidance.
- 4. Group-Term Life Insurance.—The cost of up to \$50,000 of group-term life insurance coverage your employer paid for you is not income to you. However, the cost of coverage over \$50,000 is income. If applicable, this has been included in the wages shown in box 2, and the

- specified amount is shown in the box captioned "Cost of group-term life insurance included in box 2."
- 5. Excludable Sick Pay.—Your employer is not required to keep records or issue statements to you concerning the amount of excludable sick pay. However, if he keeps records required to substantiate a sick pay exclusion he may enter a figure for excludable sick pay on your Form W-2 if he assumes responsibility for the accuracy of that figure. If he makes such an entry in the box captioned "Excludable sick pay included in box 2." enter that amount on the appropriate line of your income tax return. You may then use the Form W-2, in place of Form 2440 or other statement, to support the sick pay exclusion claimed on your income tax return.
- If in doubt about the excludable amount shown on this form, consult your employer.

NOTICE TO EMPLOYEE:

You must file Copy B of this Form W-2 with your Federal income tax return for 1974, and Copy 2 with your state or local income tax return for 1974. If your social security number, name, or address is incorrectly shown, please correct Copies B, C, and 2, and notify your employer. (See the back of Copy B for filing requirements.)

- 1. Wages Subject to Social Security (FICA) Taxes.—If your wages are subject to FICA taxes and there is no entry in box 4, then box 4 is either (a) the same as the amount shown in box 2, or (b) is the maximum amount subject to FICA taxes.
- 2. Credit for FICA Tax.—If more than the maximum FICA (social security and hospital insurance) employee tax was withheld during

- 1974 because you received wages from more than one employer, claim the excess as a credit against your Federal Income tax. (See your Federal income tax return instructions.) The social security (FICA) rate of 5.85% includes 0.90% for hospital insurance benefits and 4.95% for old-age, survivors', and disability insurance.
- 3. The first two boxes under "Other Information" were added because of pending pension reform legislation.—These boxes would be completed only if a new pension law became effective for 1974. If an entry was made in either box, see instructions for preparing your Federal income tax return for guidance.
- 4. Group-Term Life Insurance.—The cost of up to \$50,000 of group-term life insurance coverage your employer paid for you is not income to you. However, the cost of coverage over \$50,000 is income. If applicable, this has been included in the wages shown in box 2, and the

- specified amount is shown in the box captioned "Cost of group-term life insurance included in box 2."
- 5. Excludable Sick Pay.—Your employer is not required to keep records or issue statements to you concerning the amount of excludable sick pay. However, if he keeps records required to substantiate a sick pay exclusion he may enter a figure for excludable sick pay on your Form W-2 if he assumes responsibility for the accuracy of that figure. If he makes such an entry in the box captioned "Excludable sick pay included in box 2." enter that amount on the appropriate line of your income tax return. You may then use the Form W-2, in place of Form 2440 or other statement, to support the sick pay exclusion claimed on your income tax return.
- If in doubt about the excludable amount shown on this form, consult your employer.

\sim		-
ד	9	1/1
i.	עיי	

							000	, ~	I O DE IIIEU			
Type or print EMPLOYER'S Federal identifying r	number, name, address,	and ZIF	code above.	Empl	oyer's State ide	entifying numbe	with em	ployee's	State, City, Tax Return			
FEDERAL INCOME TAX INFORMATION	SOCIAL SECURIT				STATE OR	LOCAL INCOM		FORMATION				
1 Federal 2 Wages, tips, and other compensation	FICA employee tax withheld	4	Total FICA wages	6	Tax withheld	7	Wages paid	8	State or locality			
EMPLOYEE'S social security number ►		5	Uncollected employee FICA tax on tips	9	Tax withheld	10	Wages paid	11	State or locality			
				ОТН	IER INFORM	ATION		1	STATUS			
	by a	nployee covered qualified pen- lan etc.?	Contributi dividual retirement	employee life	st of group term e insurance in- uded in box 2			1. Single 2. Married				
		-	n "X" in the	upper l	eft corner	indicates th	is is a cor	rected f	orm.			
					STATE OR L	OCAL USE O	VLY					
Type or print EMPLOYEE'S name, address, an	d ZIP code above.	Employee's copy and employer's copy compared										
	☆ GPO: 19	74 - 53	7 - 543 El - 36-2	441915								

Wage and Tax Statement 1974

Type or print EMPLOYER'S Federal identifying nu	number, name, address, and ZIP code above.			Employer's State identifying number				Copy 2 To be filed with employee's State, City, or Local Income Tax Return			
FEDERAL INCOME TAX INFORMATION SOCIAL SECURITY INF			Y INFORMATION STATE OR LOCAL INCO					ME TAX INFORMATION			
1 Federal and other compensation	FICA employee tax withheld	FICA Total Tax employee tax 4 FICA 6 withheld		7	Wages 8		State or locality				
EMPLOYEE'S social security number ▶						10		Wages 1		State or locality	
				OTHER INFORMATION				Excludable sick pay		STATUS	
		by a	nployee covered qualified pen- lan etc.?	Contribution to individual employee retirement account			1. Single 2. Married				
		An "X" in the upper left corner indicates this is a corrected form.							orm.		
	:	FOR STATE OR LOCAL USE ONLY									
Type or print EMPLOYEE'S name, address, and ZIP code above. Employee's copy				and employer's copy compared							

☆ GPO: 1974 - 537 - 543 EI - 36-2441915

Wage and Tax Statement Copy 2 To be filed with employee's State, City, Employer's State identifying number Type or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. or Local Income Tax Return STATE OR LOCAL INCOME TAX INFORMATION SOCIAL SECURITY INFORMATION FEDERAL INCOME TAX INFORMATION FICA employee tax withheld Wages, tips, and other Total FICA State or locality Federal Tax withheld 6 3 1 2 income tax withheld wages compensation Uncollected employee FICA tax on tips Wages paid State or locality EMPLOYEE'S social security number ► Tax withheld 9 10 5 STATUS OTHER INFORMATION Contribution to in-dividual employee retirement account Cost of group term life insurance in-cluded in box 2 Excludable sick pay included in bex 2 Was employee covered by a qualified pen-sion plan etc.? 1. Single 2. Married Yes \square An "X" in the upper left corner indicates this is a corrected form. FOR STATE OR LOCAL USE ONLY Type or print EMPLOYEE'S name, address, and ZIP code above. Employee's copy and employer's copy compared .

Type or print EMPLOYER'S Federal identifying s	number, name, address,	and ZIF	code above.	Employer's State identifying numb				Copy D For employer			
FEDERAL INCOME TAX INFORMATION	SOCIAL SECURIT	Y INFO	RMATION	STATE OR LOCAL INCOM			E TAX INFORMATION				
1 Federal Wages, tips. and other compensation	FICA employee tax withheld	4	Total FICA wages	6	Tax withhe	Id	7	Wages paid	8	State or locality	
EMPLOYEE'S social security number ►		5	Uncollected employee FICA tax on tips	9	Tax withhe	ld	10	Wages paid	11	State or locality	
				OTE	HER INFO	PMATIC			<u> </u>	STATUS	
	Was employee covered Contribution to in- Cost of group term					group term	Excludable sick pay 1. Single				
			qualified pen- lan.etc.?	dividual employee life insurance in- retirement account cluded in box 2				included in box 2. 2. Married			
		A	n "X" in the	upper	left corne	er indic	cates this	s is a cor	rected f	orm.	
Type or print EMPLOYEE'S name, address, an	d ZIP code above.	Th appro	is informatio	n is bei official:	ing furnis s.	shed to	the inte	ernal Rev	enue Se	ervice and	
Form W-2	☆ GPO: 197	4 - 537	7 - 543 El - 36-2	441915		Depai	rtment of the	Treasury-	internal Re	venue Service	
			\		and		x Stat	temer	_	9 74	
Type or print EMPLOYER'S Federal identifying n	umber, name, address,	and ZIP	code above.					1		employer	
FEDERAL INCOME TAX INFORMATION	SOCIAL SECURIT	Y INFOR	,		STATE OR LOCAL INCOM		E TAX INFORMATION				
1 Federal Wages, tips. and other compensation	3 FICA employee tax withheld	4	Total FICA wages	6	Tax withhel	d	7	Wages paid	8	State or locality	
EMPLOYEE'S social security number ►		5	Uncollected employee FICA tax on tips	9	Tax withhel	ld	10	Wages paid	11	State or locality	
				OTI	ER INFO	RMATIO	N		<u> </u>	STATUS	
	by a	nployee covered qualified pen- an.etc.?	Contribution to in- dividual employee retirement account cluded in box 2			Excludable sick pay 1. Single included in box 2. Married					
	Yes No No										
		A	n "X" in the	upper	eft corne	er indic	cates this	is a cor	rected f	orm.	
Type or print EMPLOYEE'S name, address, an	d ZIP code above.		is informatio			hed to	the inte	rnai Rev	enue Se	rvice and	
Form W-2			- 543 El - 36-2		· · · · · · · · · · · · · · · · · · ·	Depar	tment of the	Treasury-	nternal Re	venue Service	
			V	Vage	and	Tax	x Stat	temer	L	974	
				Empl	oyer's State	identify	ing number	7		opy D	
ype or print EMPLOYER'S Federal identifying number, name, address, and ZIP code above. FEDERAL INCOME TAX INFORMATION SOCIAL SECURITY INFORMATION			STATE OR LOCAL INCOME TAX INFORMATION								
FEDERAL INCOME TAX INFORMATION Federal Wages, tips.	FICA		Total		Tax	IR LUCA	1	Wages	1	State or	
1 income tax withheld 2 and other compensation	3 employee tax withheld	4	FICA wages	6	withhel	d	7	paid	8	locality	
EMPLOYEE'S social security number ►		5	Uncollected employee FICA tax on tips	9	Tax withhel	d	10	Wages paid	11	State or locality	
OTHER INFORMATION					1	STATUS					
	by a	ployee covered qualified pen- an.etc.?	Contribution to individual employee retirement account Cost of group term life insurance included in box 2					1. Single 2. Married			
		Yes L	No L					<u> </u>	1	 	
An "X" in the upper left corner indicates this is a corrected for							orm.				

Type or print EMPLOYEE'S name, address, and ZIP code above.

Instructions for Preparing Form W-2

This 6-part wage and tax statement is acceptable in most States, but if you are in doubt, ask your appropriate State or local official about its acceptability.

Prepare this form for each employee:

- (a) from whom you have withheld income tax or social security tax during the year, or
- (b) from whom you would have withheld income tax for any payroll period during the year if the employee had claimed no more than one withholding allowance, or
- (c) to whom you paid \$600 or more during the year.

Give Copies B, C, and 2 to the employee either (a) on or before January 31, 1975, if he is in your employ at the close of the year, or (b) within 30 days after the last wage payment, if his employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before February 28, 1975, (For further information, see Form 941, Form W-3, and Circular E. Farmers, see Circular A.)

Fill in your identification number, name, and address, the employee's social security number.

name, and address; and the following information, as applicable:

Box 1.-Federal income tax withheld.

Box 2. Wages, tips, and other compensation.—The sum of wages paid (including sick pay and non-cash remuneration), tips reported, and all other compensation (amounts includible in the employee's gross income but not subject to Federal income tax withholding). The amount in box 2 is before any payroll deductions.

Box 3. FICA employee tax withheld.—Total, if any, FICA employee tax (not employer tax) withheld. If there was an adjustment in 1974 to correct the FICA taxes for a prior year, enter the amount of FICA taxes withheld from wages paid in 1974 as adjusted by any overcollection or undercollection for a prior year.

Box 4. Total FICA wages.—Total wages paid and tips reported (before payroll deductions) subject to FICA. Non-cash remuneration is considered wages. You need not make a FICA wage entry if (1) FICA wages equal the amount shown in Box 2, or (2) FICA wages are the maximum subject to FICA tax, and total wages for income tax withholding purposes exceed that maximum.

Box 5. Uncollected employee FiCA tax on tips.—See Circular E for instructions.

Boxes 6 through 11, State or local income tax information, and boxes for marital status and employer's State identification number are on the combined Federal-State form for use in reporting State and local tax information.

Boxes under "Other Information"

The first two boxes under "Other Information" were added because of pending pension reform legislation. If pension legislation is enacted for 1974, you will be furnished information on the completion of these boxes.

Cost of group-term life insurance included in box 2.—Enter the cost of group-term life insurance you provided for your employee to the extent that it exceeds \$50,000 of coverage.

Excludable Sick Pay Included in Box 2.—You are not required to make entries in this box. However, if you do, your employee may use Form W-2 instead of Form 2440 (or other statement) to support his sick-pay exclusion when filling his income tax return. You should only make entries if you maintain records to support the amount of excludable sick pay, and you assume responsibility for the accuracy of these entries. (See Form W-3 for more detailed instructions.)

Instructions for Preparing Form W-2

This 6-part wage and tax statement is acceptable in most States, but if you are in doubt, ask your appropriate State or local official about its acceptability.

Prepare this form for each employee:

- (a) from whom you have withheld income tax or social security tax during the year, or
- (b) from whom you would have withheld income tax for any payroll period during the year if the employee had claimed no more than one withholding allowance, or
- (c) to whom you paid 600 or more during the year.

Give Copies B, C, and 2 to the employee either (a) on or before January 31, 1975, if he is in your employ at the close of the year, or (b) within 30 days after the last wage payment, if his employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before February 28, 1975, (For further information, see Form 941, Form W-3, and Circular E, Farmers, see Circular A.)

Fill in your identification number, name, and address, the employee's social security number,

name, and address; and the following information, as applicable:

Box 1.—Federal income tax withheld.

Box 2. Wages, tips, and other compensation.—The sum of wages paid (including sick pay and non-cash remuneration), tips reported, and all other compensation (amounts includible in the employee's gross income but not subject to Federal income tax withholding). The amount in box 2 is before any payrolf deductions.

Box 3. FICA employee tax withheld.—Total, if any, FICA employee tax (not employer tax) withheld. If there was an adjustment in 1974 to correct the FICA taxes for a prior year, enter the amount of FICA taxes withheld from wages paid in 1974 as adjusted by any overcollection or undercollection for a prior year.

Box 4. Total FICA wages.—Total wages paid and tips reported (before payroll deductions) subject to FICA. Non-cash remuneration is considered wages, You need not make a FICA wage entry if (1) FICA wages equal the amount shown in Box 2, or (2) FICA wages are the maximum subject to FICA tax, and total wages for income tax withholding purposes exceed that maximum.

Box 5. Uncollected employee FiCA tax on tips.—See Circular E for instructions.

Boxes 6 through 11, State or local income tax information, and boxes for marital status and employer's State identification number are on the combined Federal-State form for use in reporting State and local tax information.

Boxes under "Other Information"

The first two boxes under "Other Information" were added because of pending pension reform legislation. If pension legislation is enacted for 1974, you will be furnished information on the completion of these boxes.

Cost of group-term life insurance included in box 2.—Enter the cost of group-term life insurance you provided for your employee to the extent that it exceeds \$50,000 of coverage.

Excludable Sick Pay Included in Box 2.—You are not required to make entries in this box. However, if you do, your employee may use Form W-2 instead of Form 2440 (or other statement) to support his sick-pay exclusion when filling his income tax return. You should only make entries if you maintain records to support the amount of excludable sick pay, and you assume responsibility for the accuracy of these entries. (See Form W-3 for more detailed instructions.)

Instructions for Preparing Form W-2

This 6-part wage and tax statement is acceptable in most States, but if you are in doubt, ask your appropriate State or local official about its acceptability.

Prepare this form for each employee:

- (a) from whom you have withheld income tax or social security tax during the year, or
- (b) from whom you would have withheld income tax for any payroll period during the year if the employee had claimed no more than one withholding allowance, or
- (c) to whom you paid \$600 or more during the year.

Give Copies B, C, and 2 to the employee either (a) on or before January 31, 1975, if he is in your employ at the close of the year, or (b) within 30 days after the last wage payment, if his employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before February 28, 1975, (For further information, see Form 941, Form W-3, and Circular E, Farmers, see Circular A.)

Fill in your identification number, name, and address, the employee's social security number,

name, and address; and the following information, as applicable:

Box 1.—Federal income tax withheld.

Box 2. Wages, tips, and other compensation.—The sum of wages paid (including sick pay and non-cash remuneration), tips reported, and all other compensation (amounts includible in the employee's gross income but not subject to Federal income tax withholding). The amount in box 2 is before any payroll deductions.

Box 3. FICA employee tax withheld.—Total, if any, FICA employee tax (not employer tax) withheld. If there was an adjustment in 1974 to correct the FICA taxes for a prior year, enter the amount of FICA taxes withheld from wages paid in 1974 as adjusted by any overcollection or undercollection for a prior year.

Box 4. Total FICA wages.—Total wages paid and tips reported (before payroll deductions) subject to FICA. Non-cash remuneration is considered wages. You need not make a FICA wage entry if (1) FICA wages equal the amount shown in Box 2, or (2) FICA wages are the maximum subject to FICA tax, and total wages for income tax withholding purposes exceed that maximum.

Box 5. Uncollected employee FiCA tax on tips.—See Circular E for instructions.

Boxes 5 through 11, State or local income tax information, and boxes for marital status and employer's State identification number are on the combined Federal-State form for use in reporting State and local tax information.

Boxes under "Other Information"

The first two boxes under "Other Information" were added because of pending pension reform legislation. If pension legislation is enacted for 1974, you will be furnished information on the completion of these boxes.

Cost of group-term life insurance included in box 2.—Enter the cost of group-term life insurance you provided for your employee to the extent that it exceeds \$50,000 of coverage.

Excludable Sick Pay Included in Box 2.—You are not required to make entries in this box. However, if you do, your employee may use Form W-2 instead of Form 2440 (or other statement) to support his sick-pay exclusion when filling his income tax return. You should only make entries if you maintain records to support the amount of excludable sick pay, and you assume responsibility for the accuracy of these entries. (See Form W-3 for more detailed instructions.)